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Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

- 1-6. (Canceled).
7. (Currently Amended) A catalyst for purifying exhaust gases, comprising:
a heat-resistant catalyst support; and
a catalytic coating layer composed of β -zeolite, a Ce-Zr-Y composite oxide, refractory inorganic oxide and a catalyst metal and formed on a surface of the catalyst support, wherein said Ce-Zr-Y composite oxide is contained in 5-50 wt% based on the entire coating layer.
8. (Original) A catalyst for purifying exhaust gases according to claim 7, wherein said catalytic coating layer comprises:
a HC-adsorbing layer composed of said β -zeolite and formed on a surface of said catalyst support; and
a catalyst-contained layer composed of said Ce-Zr-Y composite oxide, said refractory inorganic oxide and said catalyst metal and formed on the HC-adsorbing layer.
9. (Original) A catalyst for purifying exhaust gases according to claim 7, wherein said catalyst metal is loaded on a surface of said refractory inorganic oxide and/or said Ce-Zr-Y composite oxide.
10. (Original) A catalyst for purifying exhaust gases according to claim 7, wherein said catalyst metal comprises at least one element selected from a group consisting of Pt, Pd and Rh.
11. (Original) A catalyst for purifying exhaust gases according to claim 7, wherein said refractory inorganic metal is alumina.

12. (New) A catalyst for purifying exhaust gases according to claim 7, wherein said Ce-Zr-Y composite oxide is contained in 10-30 wt% based on the entire coating layer.

13. (New) A catalyst for purifying exhaust gases according to claim 7, wherein said β -zeolite is contained in 20-80 wt% based on the entire coating layer.

14. (New) A catalyst for purifying exhaust gases according to claim 7, wherein said β -zeolite is contained in 40-60 wt% based on the entire coating layer.

15. (New) A catalyst for purifying exhaust gases according to claim 8, wherein said Ce-Zr-Y composite oxide is contained in 10-30 wt% based on the entire coating layer.

16. (New) A catalyst for purifying exhaust gases according to claim 8, wherein said β -zeolite is contained in 20-80 wt% based on the entire coating layer.

17. (New) A catalyst for purifying exhaust gases according to claim 8, wherein said β -zeolite is contained in 40-60 wt% based on the entire coating layer.